MEPRS: Our Cost Accounting System

Data Quality Course



Objectives

By the end of this presentation, you will:

- Understand the history and purpose of MEPRS
- Recognize the elements that comprise the MEPRS account structure
- Be familiar with the expense allocation process
- Understand how data quality affects MEPRS and be aware of the tools available to improve data quality
- Be able to locate and research MEPRS related information associated with the DQ Management Control Review List

Introduction

• MEPRS: Medical Expense and Performance Reporting System

Origin of MEPRS:

- -Evolved from two historical systems
 - •the Uniform Chart of Accounts (UCA), and
 - the Uniform Staffing Methodologies (USM)
- -The UCA focused on tracking expenses and the USM was concerned with manpower resources
- -In January 1985, the two systems were combined and the MEPRS was born.

Introduction

•Purpose:

Provide <u>uniform reporting</u> by Functional Cost Code (FCC) of expense, manpower, & workload for DoD Medical Treatment Facilities (MTF) providing management a basic framework for cost and work center accounting.

- MEPRS = Information
- EAS = the hardware and software in which the information resides.

Introduction

MEPRS Data: DoD-Standardized, Aggregated by FCC

- Service-specific Financial data

 Army: STANFINS
 (Standard Army Financial System)

Navy: STARS/FL
(Standard Accounting and Reporting System-Field Level)

Air Force: CRIS PBAS (Commander's Resource Integration System)

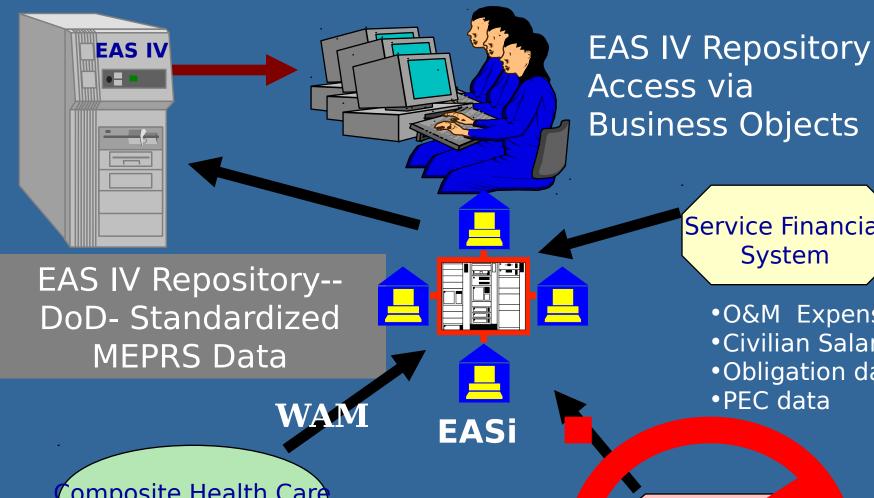
- Program Budget Accounting System)
 Service-specific Personnel data
 Army: UCAPERS

(UNIFORM CHART OF ACCOUNTS PERSONNEL UTILIZATION SYSTEM)

Navy: SPMS (Standard Personnel Management System)

- Air Force: AF Personnel Sub-System of EAS
- Workload
 - CHCS / WAM

(Composite Health Care System / Workload Assignment Module)



Composite Health Care System (CHCS)

- Admissions/Discharges
- Bed Days
- Visits
- Ancillary Workload

Service Financial System

- O&M Expense
- Civilian Salary
- Obligation data
- PEC data

Service (Sonnel stem

> • Manpower da **MILPERS**

MEPRS Data

Financial Data

- Kinds of Dollars
 - -Pay Data
 - Military
 - Civilian
 - -Contracts
 - -Supplies
 - -Equipment
 - -Base Operations
 - -Depreciation



Financial Data

- Pay Source Differences
 - -Military Pay
 - Service-specific Composite Military Pay Tables
 - Special Pays not medical-unique
 - -Civilian Pay
 - Army / Navy use actual pay from Service financial system
 - Air Force uses Composite Civilian Pay Tables

Financial Data

DoD-standardized financial data

DoD	Air Force	Army	Navy
SEEC - Standard	EEIC - Element of		
Expense Element	Expense	EOR - Element of	EE - Expense
Code	Investment Code	Resource	Element
		AMSCO - Army	
PEC - Program	PEC - Program	Management	SAG - Subactivity
Element Code	Element Code	Structure Code	Group

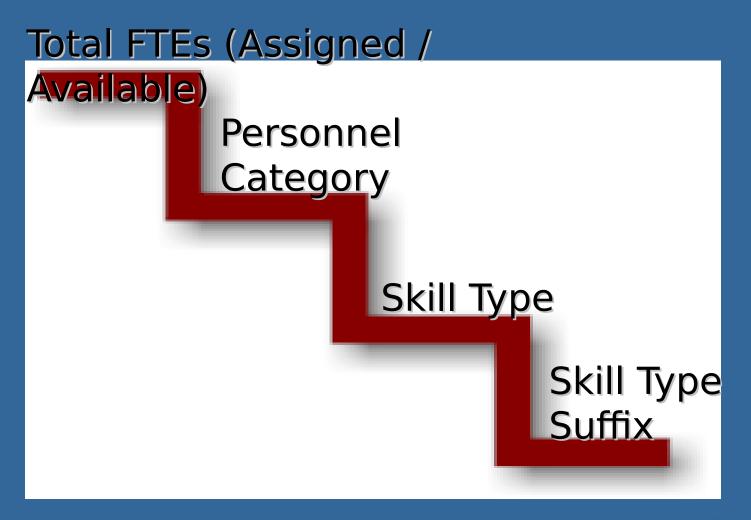


Service-specific pure financial data are also available in the EAS IV Repository

Personnel Data

- Full Time Equivalent (FTE)
 - -Amount of labor available to the MTF work center if a person works 1 month
 - -168 Man-Hours = 1 FTE (Avg. 21 Days/Month x 8 Hours)
- Assigned FTEs
 - -Listed on facility manning documents
- Available FTEs
 - Includes assigned, attached, borrowed, contracted, volunteers
- Non-Available FTEs
 - -Annual Leave, Sick Leave

Personnel Data



Personnel Data

Total FTEs

Person Catego, y

Officer Enlisted Civilian Contract Other

Clinicians

Direct Care Professionals

Specialist

Registered Nurses Direct Care Paraprofessionals

Admin/ Clerical/Log

Physician Dentist Medical Resident Medical Fellow Medical Intern Dental Fellow Dental Physician Assistant Registered
Nurse Practitioner Nurse
Nurse Midwife Other
Nurse Anesthetist
Community Health
Occupat. Health
Nurse
Clinical Nurse

LPN or LVN
Nursing
Assistant
Other

 $T \supset$

Logistics Clerical Administrato r Other

Workload Data

 With few exceptions (e.g., biomedical equipment repair), the source of MEPRS workload data is CHCS

The Workload Assignment Module (WAM)
 of CHCS automates the interface with EAS
 and includes beneficiary category and
 Current Procedural Terminology (CPT) data

Workload Data

- Inpatient Services (A)
 - -Admissions
 - -Dispositions
 - -Occupied Bed Days
 - -Bassinet Days
- Ambulatory Services (B)
 - -Ambulatory Visits
 - -Current Procedural Terminology (CPT) Codes to include Evaluation and Management (E&M) codes

Workload Data

- Ancillary Services (D)
 - -Raw and Weighted Procedures
 - -Minutes of Service (Surgical Services)
 - -Hours of Service (ICU)
 - -CPT-4 Codes (EAS IV)
- Special Programs (F)
 - -Immunizations
 - -Visits

MEPRS Account Structure (Functional Cost Codes)

- 4-letter MTF-specific codes representing work centers or reporting facilities; used to track costs, workload and FTEs
- First 3 letters are DoD-standard
- The first letter identifies the type of service provided:
 - A Inpatient Care
 - **B** Ambulatory Care
 - C Dental Care

- D Ancillary Services
- **E** Support Services
- F Special Programs
- **G** Medical Readiness

- The second letter identifies Summary Accounts within MTF functional categories:
 - B = AMBULATORY CARE
 - BA = Medical Care
 - BB = Surgical Care
 - BC = Obstetrical//Gynecological Care
 - BD = Pediatric Care
 - BE = Orthopedic Care
 - BG = Family Practice Care
 - BH = Primary Medical Care

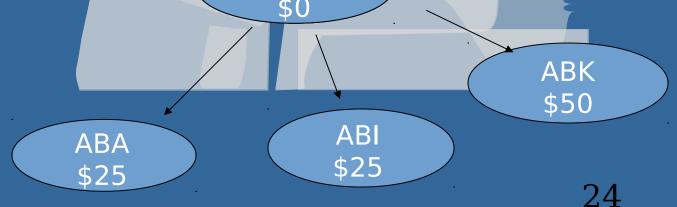
- The third letter identifies particular work centers within Summary Accounts:
 - B = AMBULATORY CARE
 - BH = PRIMARY MEDICAL CARE
 - BHA = Primary Care Clinics
 - BHB = Medical Examination Clinic
 - BHC = Optometry Clinic
 - BHE = Speech Pathology Clinic
 - BHF = Community Health Clinic
 - BHG = Occupational Health Clinic

- The fourth letter is MTF-unique and used to identify specific types of costs and workload:
 - B = AMBULATORY CARE
 - BH = PRIMARY MEDICAL CARE
 - BHA = Primary Care Clinics
 - BHAA = Primary Care Clinic Parent Facility
 - BHAM* = Primary Care Clinic TMC-1
 - BHAW* = Primary Care Clinic TMC-5

Cost Pools

- -Cost pools are identified with an "X" in the 3rd FCC position.
- -Used when time and expense cannot be specifically assigned because two or more work centers share space, personnel or supplies. For example, mixed wards.
- -Expenses and FTEs in cost pools are reassigned (purified) on the basis of workload.
- -Cost pools are purified in alphabetical order before allocation of support and ancillary expenses.

- Ward 3E has a supply closet shared by three specialties -- Cost Pool ABX (\$100)
 - -ABA General Surgery (25 OBDs)
 - -ABI Plastic Surgery (25 OBDs)
 - -ABK Urology (50 OBDs)
- Supply costs accumulated in ABX (\$100) are purified based on each specialty's proportional Ward 3E occupied (ABX (SBDs))



Expense Allocation

- Intermediate (Stepdown) Accounts
 - D Ancillary Services
 - E Support Services

Ancillary and Support expenses are allocated (stepped-down) across final accounts

- Final Operating Accounts
 - A Inpatient Care
 - B Ambulatory Care
 - C Dental Care
 - F Special Programs
 - G Medical Readiness

- Costs are allocated based on performance
- factors established by DoD 6010.13M
 - -Weighted procedures performed
 - -Hours / Minutes of Service performed
 - -Square footage cleaned

First, <u>Support Services</u> ("E" accounts) expenses are allocated

E Support Services

accountc

Other E Accnts

Each Support Services FCC is allocated until no expenses remain in "E"

Inpatie nt Care Amb. Care Dental Service **Ancillar** Special Progs G Med Readines

Then, <u>Ancillary Services</u> ("D" accounts) expenses are allocated

D Ancillary Services

accounte

Other D Accnts

Each Ancillary Services FCC is allocated until no expenses remain in "D"

Care B Amb. Care

Inpatie

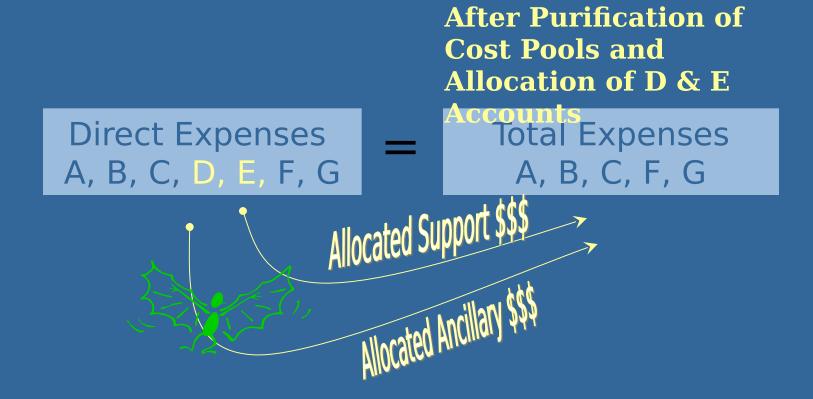
C Dental Service S

F Special Progs

G Med Readines s

28

Total Expenses



Total Expenses

Total Expenses

Business Objects Formula

Direct Expense

- + Purified Expense
- + Stepdown Expense Contributed
- + Stepdown Expense from D
- + Stepdown Expense from E

= Total Expenses

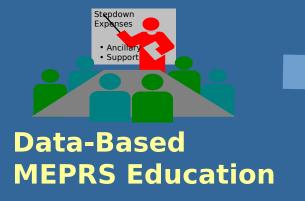
MEPRS Data Quality

MEPRS Data Quality Challenge

- Data quality issues in MEPRS generally result from:
 - Insufficient vigilance or attention to data quality
 - Lack of <u>effective</u> education and training
 - Inconsistent implementation of policies, guidelines and business rules
 - System-related issues -- transmission or processing <u>errors</u>

MEPRS Data Quality Challenge

Active Feedback and Continuous Process Improvement









mproved MEPR
Data Quality

MEPRS Policy and Busir Rules Oversight

MEPRS Training, Education and Information Sharing



Tri-Service MEPRS
 Application
 and Data Improvement
 (MADI)
 workshop FY07 attendance:

- 2007 Tri-Service MEPRS Conference approx 260 attendees
 - MEPRS.INFOrmer is the MEPRS quarterly newsletter launched 1Q FY04
 - Updates MEPRS stakeholders on policy issues, data quality activities, and best practices for MEPRS process improvement



MEPRS Conference Exhibit provides thousands of MHS personnel the opportunity to interact with centrally available MEPRS tools and metrics, and learn about resources available through the MEPRS Information Portal



MEPRS Information Web Portal



 The www.MEPRS.INFO web portal is hosted at the

TRICARE web server – www.tricare.osd.mil

 The MEPRS Information Portal is the gateway to MEPRS-related

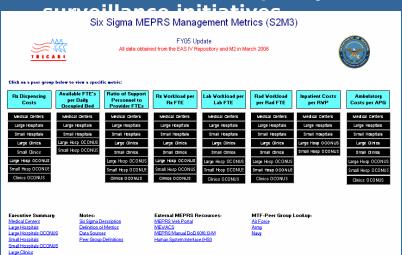
resources, including policy documents,

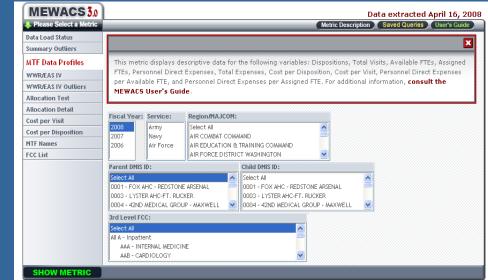
learning materials, data

quality surveillance tools, metrics, and much more

Surveillance and Management Metrics

- -MEWACS provides monthly MEPRS data quality feedback, systematically highlighting potential MTF data anomalies
- -Human Systems Interface (HSI) provides expert data quality and analysis assistance to field, serving as the link between MEPRS education and data quality





- The Six Sigma MEPRS Management Metrics (S2M3) workbook is an interactive tool containing seven key MEPRS-based performance metrics
- S2M3 is a blend of Direct Care and civilian industry benchmark metrics
- Updated Semi-annually on the FY

MEPRS Policy & Business Rules Oversight

DoD 6010.13M

- Provides Tri-Service guidance to all MEPRS reporting MTFs / DTFs
- -Contains policy and guidance for implementation of MEPRS program
- -Download from/access Online: www.meprs.info

Chapter 1:	Background
Chapter 2:	Chart of Functional Cost Codes
Chapter 3:	Manpower & Expense Assignment
Chapter 4:	Reporting Requirements
Chapter 5:	MEPRS Issue Process
Appendices	Acronyms, Definitions, Guidelines for reporting FTE

MEPRS Policy & Business Rules Oversight

- MEPRS Management Improvement Group (MMIG)
 - Established in 1999
 - Provides Functional Oversight
 - Tri-Service Integration, Standardization and Compliance
 - Automated Information System Oversight
 - Coordinates Policy / Action with Resource Management Steering Committee (RMSC)
 - Meeting Minutes and Information on www.meprs.info

Issue Identification / Resolution

HA / TMA Directorates

TMA Programo /



Morkoroups (UBU)









Question A.7.c)

"Has your Data Quality
Manager/Assurance Team members
attended the MEPRS Application and
Data Improvement (MADI) course?"

WWW.MEPRS.INFO

FY08 MADI Schedule

June 3 – 4, San Antonio

August 5 – 6, San Antonio

FY09 MADI Schedule

November 4 - 5, ATIC

February 3 - 4, San Antonio

March 3 – 4, ATIC

April 7 – 8, San Antonio

June 2 – 3, San Antonio

August 4 – 5, San Antonio

WWW.MEPRS.INFO

MADI Workshops Info & Registration MEPRS Newsletter
MEPRS.INFOrmer

Data Quality Surveillance MEWACS

2004 MEPRS Conference Six Sigma MEPRS Management Metrics (S2M3)

MMIG
Minutes & Briefings

MEPRS Manual DOD 6010.13-M Human System Interface (HSI)

MEPRS Learning Resources

IMIELDIKS Information Mab

Portal

43

Question C.1.c.)

"Has the MTF DQ Manager / MEPRS Manager reviewed the following information presented in the current version MEPRS Early Warning And Control System Report?"

WWW.MEPRS.INFO

MADI Workshops
Info & Registration

MEPRS Newsletter
MEPRS.INFOrmer

Data Quality Surveillance MEWACS

2004 MEPRS Conference Six Sigma
MEPRS Management
Metrics (S2M3)

MMIG
Minutes & Briefings

MEPRS Manual DOD 6010.13-M Human System Interface (HSI)

MEPRS
Learning Resources

MEDRS Information Web

Portal

45

Review Item 1. "EAS IV Repository MEPRS data load status and compliance with the 45-day reporting suspense or Service Guidance whichever is earlier.

If the facility has a pattern (2 or more) of flagged cells on this tab, have they corrected it or developed a plan to correct it? Provide an explanation..."





LOGOUT

PROFILE



Please Select a Metric

Data Load Status

Summary Outliers

MTF Data Profiles

WWR/EAS IV

WWR/EAS IV Outliers

Allocation Test

Allocation Detail

Cost per Visit

Cost per Disposition

MTF Names

FCC List

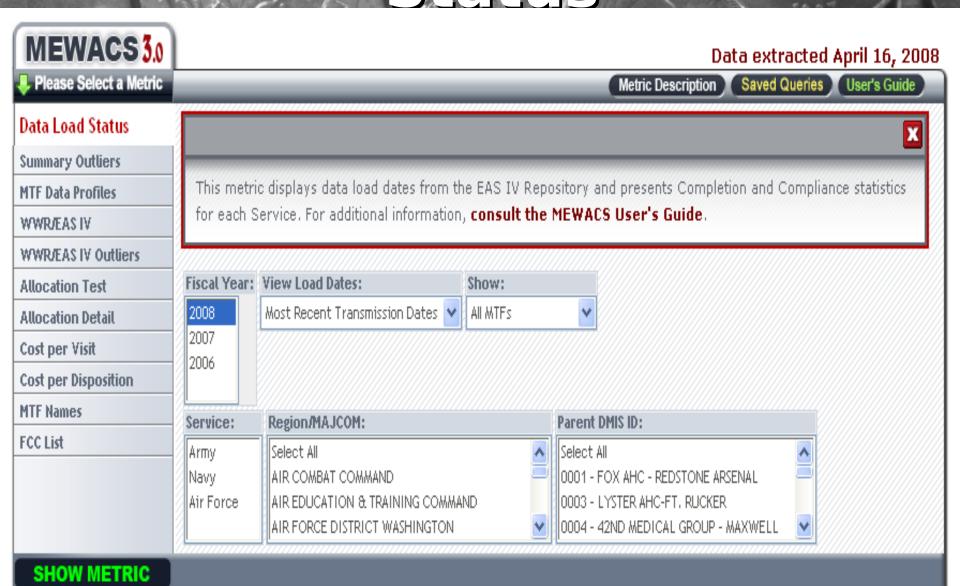
Data extracted April 16, 2008

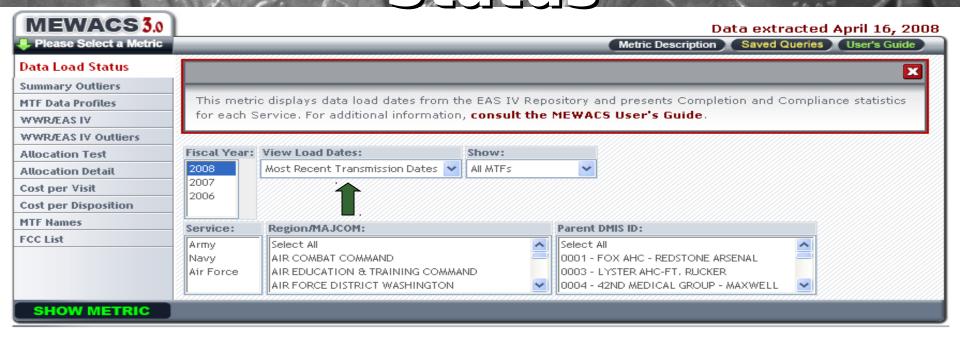
Metric Description Saved Queries User's Guide

Welcome to MEWACS 3!

- 1. Select a metric from the left.
- 2. Enter your search parameters in the query panel and click "Show Metric." Results will appear below the query panel.
- 3. To view another metric, select a different indicator from the menu. Complete any additional search fields that appear, Fields you populated for the previous query will retain the information you entered. You can leave that information as is or make changes. Hit "Show Metric" after indicating search criteria for the new metric.

Back To Top





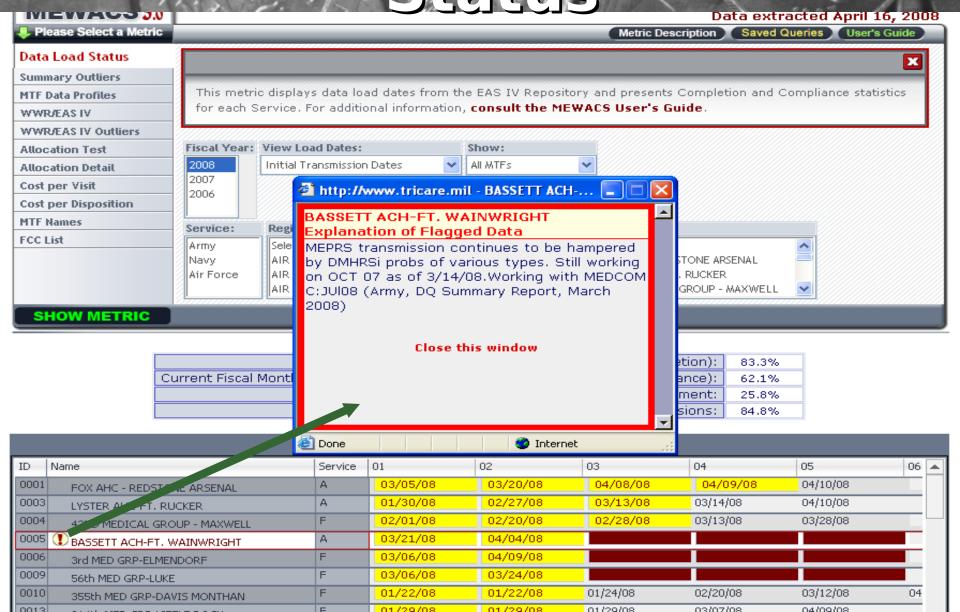
Percent of 2008 MEPRS Data Reported(Completion):	78.0%
Current Fiscal Month Compliance with 45-day Reporting Requirement(Compliance):	58.2%
YTD Compliance with 45-day Reporting Requirement:	24.1%
Percent of MTFs with 3 or more late MEPRS data submissions:	85.8%

			Data Lu	au status					
ID	Name	Service	01	02	03	04	05	06	
0001	FOX AHC - REDSTONE ARSENAL	Α .	03/36/08	03/20/08	04/11/08	04/09/08	04/10/08		
0003	LYSTER AHC-FT, RUCKER	А	04/04/08	04/09/08	04/11/08	03/14/08	04/10/08		
0004	42ND MEDICAL GROUP - MAXWELL	F	05/10/08=	02/21/08	02/28/08	03/13/08	03/28/08		
0005	BASSETT ACH-FT. WAINWRIGHT	А	03/21/08	04/07/08					
0006	3rd MED GRP-ELMENDORF	F	03/06/08	04/09/08					
0008	■ R W BLISS AHC - FT, HUACHUCA	А							- 1
0009	56th MED GRP-LUKE	F	03/06/08	03/24/08					- 1
0010	355th MED GRP-DAVIS MONTHAN	F	01/22/08	01/22/08	01/24/08	02/20/08	03/12/08	04	
0012		_	02/20/00	02/20/00	01/20/00	02/07/00	04/00/00		



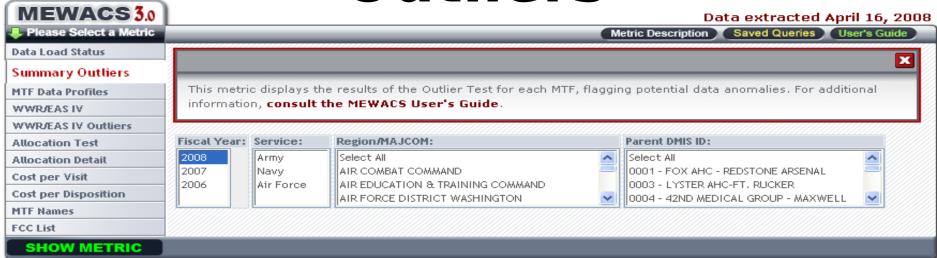
Percent of 2008 MEPRS Data Reported(Completion):	83.3%
Current Fiscal Month Compliance with 45-day Reporting Requirement(Compliance):	62.1%
YTD Compliance with 45-day Reporting Requirement:	25.8%
Percent of MTFs with 3 or more late MEPRS data submissions:	84.8%

	Data Ludu Status								
ID	Name	Service	01	02	03	04	05	06	
0001	FOX AHC - REDSTONE ARSENAL	Α .	U3/0E/U8	03/20/08	04/08/08	04/09/08	04/10/08		
0003	LYSTER AHC-FT, RUCKER	А	01/30/08	02/27/08	03/13/08	03/14/08	04/10/08		
0004	42ND MEDICAL GROUP - MAXWELL	F	02/01/08=	02/20/08	02/28/08	03/13/08	03/28/08		-1
0005	BASSETT ACH-FT. WAINWRIGHT	А	03/21/08	04/04/08					
0006	3rd MED GRP-ELMENDORF	F	03/06/08	04/09/08					
0009	56th MED GRP-LUKE	F	03/06/08	03/24/08					
0010	355th MED GRP-DAVIS MONTHAN	F	01/22/08	01/22/08	01/24/08	02/20/08	03/12/08	04	
0013	314th MED GRP-LITTLE ROCK	F	01/29/08	01/29/08	01/29/08	03/07/08	04/09/08		
0014		_	00/00/00	00/05/00	00/44/00	04/04/00	04/45/00		

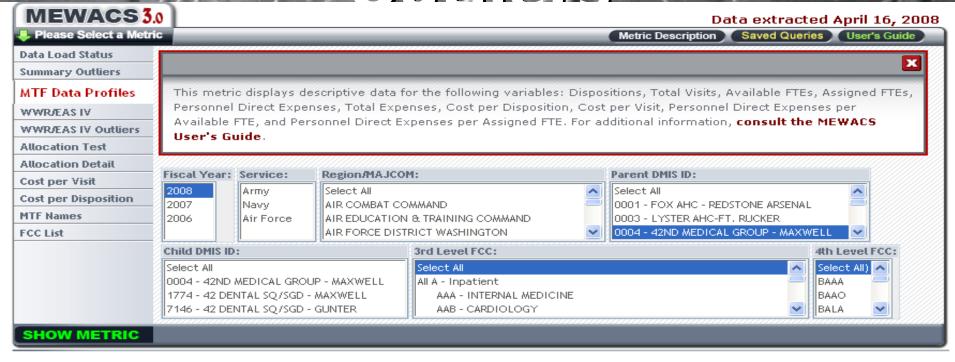


Review Item 2. "MTF-specific summary data outliers and variance assessments."

If the facility has any Prior Fiscal Year or Current Fiscal Year flagged cells on this tab, provide an explanation..."

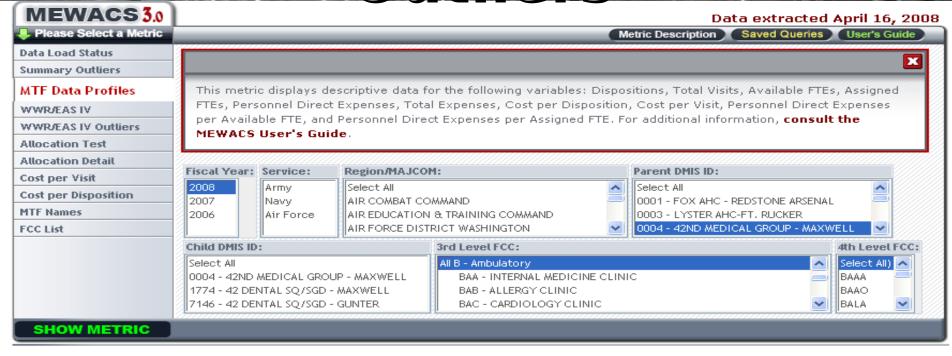


	Summary Outliers								
	Because of T-Nex, expenses captured in the FCA account have been excluded from the Outlier test algorithm.								
DMIS ID	DMIS Name	Service	Total Visits	Personnel Direct	Total Expenses	Assigned FTEs	Available FTEs	_	
0001	FOX AHC - REDSTONE ARSENAL	А	01						
0003	LYSTER AHC-FT, RUCKER	А		01					
0004	42ND MEDICAL GROUP - MAXWELL	F			03	01			
0006	3rd MED GRP-ELMENDORF	F				02			
0009	56th MED GRP-LUKE	F	Clicking o			01	02	-	
0010	355th MED GRP-DAVIS MONTHAN	F	outlier mo			01 ,02		_	
0013	314th MED GRP-LITTLE ROCK	F	take you t			01 ,02			
0014	60th MED GRP-TRAVIS	F	Data Pro	onies			01 ,02 ,03 ,04	-	
0015	9th MED GRP-BEALE	F		01		01			
0018	30th MED GRP-VANDENBERG	F		01			03	-	
0019	95th MED GRP-EDWARDS	F				01 ,02			
0028	NH LEMOORE	N		02		01,02	02	-	
0029	NMC SAN DIEGO	N		01					
0032	EVANS ACH-FT, CARSON	А		01		02		_	
0033	10th MED GROUP-USAF ACADEMY CO	F		01,05		04			
0036	436Hh MED GRP-DOVER	F				01			

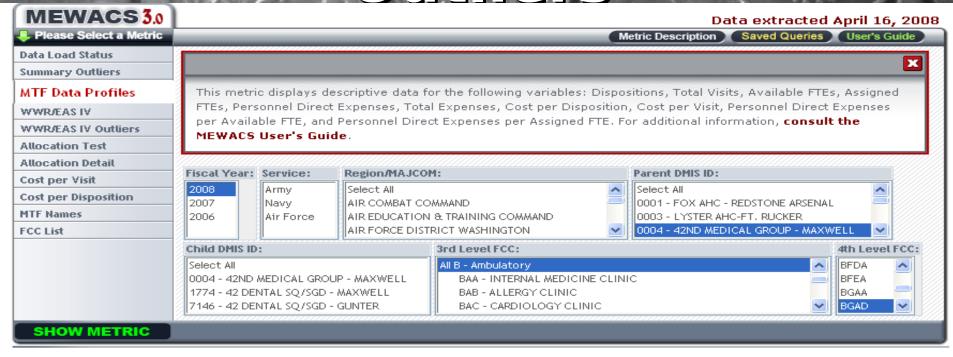


For some months, total expenses may appear high because of their FCA component. These values are not considered outliers. Data Type 2008-01 2008-02 2008-03 2008-04 2008-05 2008-06 20 0.00 0.00 0.00 0. 0.00 0.00 0.00 9,727.00 8,944.00 7,837.00 9,547.00 9,413,00 0.00 0. 354.40 353,50 363.70 347.05 Assigned FTEs 354.30 0.00 0. 0. 342.44 274.83 251.73 306.54 292.44 0.00 1,621,229.00 1,697,275.00 1,679,094.00 1,695,266.00 0. 1,627,189.00 0.00 6,152,553,92 3,900,033,92 3,609,434,97 0.00 0. 3,605,420,17 2,414,069,22 Cost Per Disposition 0.00 0.00 0.00 0.00 0.00 0.00 Ο. 212.29 164.15 409.19 237.15 214.45 0.00 0. 0 Pers \$ Per As, FTE 4,575 4,801 4,739 4,661 4,689 0 4,734 5,564 6,176 6,670 5,530 0

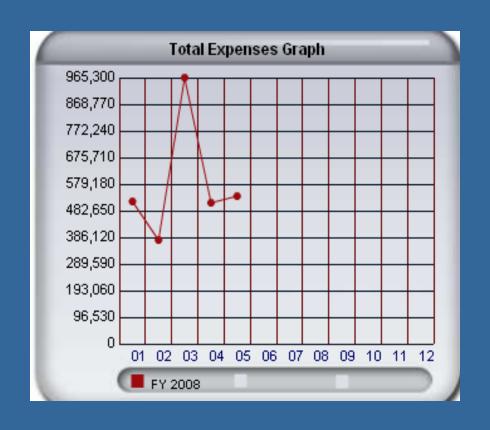
MTF Data Profiles



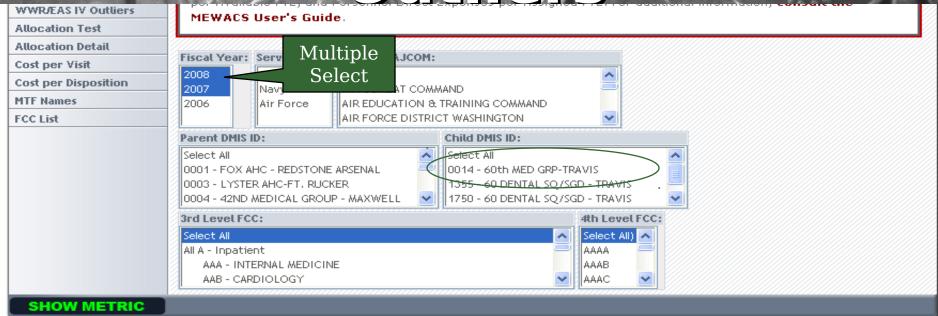
	MTF Data Profiles									
Fo	For some months, total expenses may appear high because of their FCA component. These values are not considered outliers.									
	·									
Data Type	2008-01	2008-02	2008-03	2008-04	2008-05	2008-06	201			
Dispositions	0.00	0.00	0.00	0.00	0.00	0.00	0.			
Total Visits	9,727.00	8,944.00	7,837.00	9,547.00	9,413.00	0.00	0.			
Assigned FTEs	134.15	137.00	136.40	140.00	133.65	0.00	0.			
Available FTEs	108.46	86.59	81.95	92.38	92.11	0.00	0.			
Personnel Direct	510,180.00	597,613.00	581,733.00	533,912.00	554,870.00	0.00	0.			
Total Expenses	2,064,963.50	1,468,145.27	3,206,800.00	2,264,109.24	2,018,658.20	0.00	0.			
Cost Per Visit	212.29	164.15	409.19	237.15	214.45	0.00	0.			
Pers \$ Per As. FTE	3,803	4,362	4,265	3,814	4,152	0	0			
Pers \$ Per Av. FTE	4,704	6,902	7,099	5,780	6,024	0	0			



F	MIF Data Profiles For some months, total expenses may appear high because of their FCA component. These values are not considered outliers.								
Data Type	2008-01	2008-02	2008-03	2008-04	2008-05	2008-06	20		
Dispositions	0.00	0.00	0.00	0.00	0.00	0.00	0		
Total Visits	3,212.00	2,530.00	2,283.00	2,804.00	2,564.00	0.00	0		
Assigned FTEs	31.70	34.00	31.10	31.55	30.40	0.00	0		
Available FTEs	30.54	20.89	20.94	21.41	21.95	0.00	0		
Personnel Direct	140,397.00	146,321.00	131,361.00	120,854.00	135,438.00	0.00	0		
Total Expenses	516,431.10	374,966.36	965,252.87	509,355.53	537,760.48	0.00	0		
Cost Per Visit	160.78	148.21	422.80	181.65	209.73	0.00	0		
Pers \$ Per As. FTE	4,429	4,304	4,224	3,831	4,455	0	0		
Pers \$ Per Av. FTE	4,597	7,004	6,273	5,645	6,170	0	0		



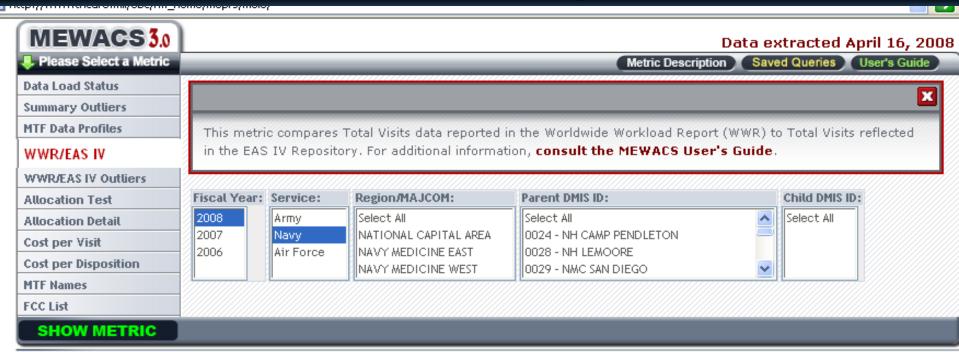
BGAD - Family Practice Blue Team



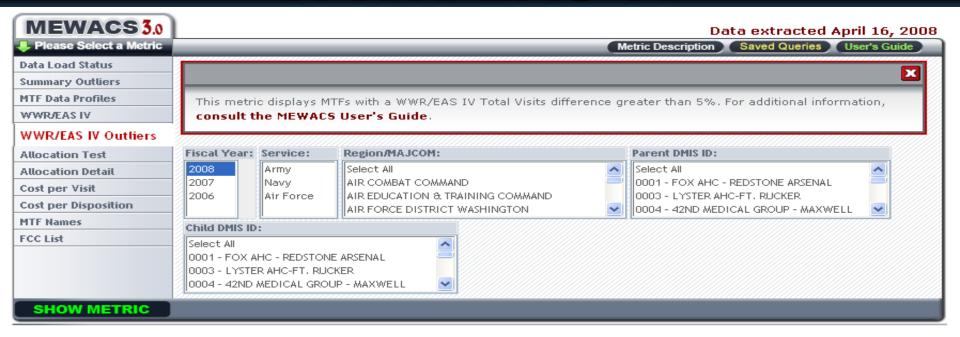
MTF Data Profiles									
For some months, total expenses may appear high because of their FCA component.									
These	values are not t	onsidered oddi	ers.						
2007-12	2008-01	2008-02	2008-03	2008-04	2008-05	200			
371.00	400.00	366.00	365.00	363.00	415.00	0.1			
18,129.00	29,137.00	24,626.00	22,532.00	27,089.00	27,380.00	0.1			
1,624.10	1,806.90	1,842.00	1,840.00	1,687.90	1,741.05	0.1			
1,884.19	1,685.88	3,333.46	6,619.94	10,178.18	5,209.55	0.1			
9,581,692.00	9,940,858.00	10,252,108.00	10,223,489.00	9,722,595.00	10,320,179.00	0.1			
19,715,152.67	16,427,044.44	16,783,902.43	19,731,951.00	19,504,781.23	18,727,061.34	0.1			
16,594.56	10,718.34	12,358.75	14,449.17	14,020.04	9,818.31	0.1			
452.49	257.52	287.26	393,46	337.29	353.50	0.1			
5,900	5,502	5,566	5,556	5,760	5,928	0			
5,085	5,897	3,076	1,544	955	1,981	0			
	2007-12 371.00 18,129.00 1,624.10 1,884.19 9,581,692.00 19,715,152.67 16,594.56 452.49 5,900	2007-12 2008-01 371.00 400.00 18,129.00 29,137.00 1,624.10 1,806.90 1,884.19 1,685.88 9,581,692.00 9,940,858.00 19,715,152.67 16,427,044.44 16,594.56 10,718.34 452.49 257.52 5,900 5,502	ths, total expenses may appear high because These values are not considered outlined 2007-12 2008-01 2008-02 371.00 400.00 366.00 18,129.00 29,137.00 24,626.00 1,624.10 1,806.90 1,842.00 1,884.19 1,685.88 3,333.46 9,581,692.00 9,940,858.00 10,252,108.00 19,715,152.67 16,427,044.44 16,783,902.43 16,594.56 10,718.34 12,358.75 452.49 257.52 287.26 5,900 5,502 5,566	ths, total expenses may appear high because of their FCA colspan="3">These values are not considered outliers. 2007-12 2008-01 2008-02 2008-03 371.00 400.00 366.00 365.00 18,129.00 29,137.00 24,626.00 22,532.00 1,624.10 1,806.90 1,842.00 1,840.00 1,884.19 1,685.88 3,333.46 6,619.94 9,581,692.00 9,940,858.00 10,252,108.00 10,223,489.00 19,715,152.67 16,427,044.44 16,783,902.43 19,731,951.00 16,594.56 10,718.34 12,358.75 14,449.17 452.49 257.52 287.26 393.46 5,900 5,502 5,566 5,556	2007-12 2008-01 2008-02 2008-03 2008-04 371.00 400.00 366.00 365.00 363.00 18,129.00 29,137.00 24,626.00 22,532.00 27,089.00 1,624.10 1,806.90 1,842.00 1,840.00 1,687.90 1,884.19 1,685.88 3,333.46 6,619.94 10,178.18 9,581,692.00 9,940,858.00 10,252,108.00 10,223,489.00 9,722,595.00 19,715,152.67 16,427,044.44 16,783,902.43 19,731,951.00 19,504,781.23 16,594.56 10,718.34 12,358.75 14,449.17 14,020.04 452.49 257.52 287.26 393.46 337.29 5,900 5,502 5,566 5,556 5,760	2007-12 2008-01 2008-02 2008-03 2008-04 2008-05 371.00 400.00 366.00 365.00 363.00 415.			

Review Item 3. "WWR-EAS IV total ambulatory visit comparison.

If the facility has any Prior Fiscal Year or Current Fiscal Year fiscal month data where WWR vs. EAS IV visit counts differ by greater than 5%, provide an explanation..."



	WWR/EAS IV									
	0024-NH CAMP PENDLETON									
FM	WWR Total Visits	EAS IV Total Visits	Difference							
01	21,465	21,466	0.0%							
02	21,079	21,063	- 0.1%							
03	20,830	20,839	0.0%							
04	27,484	27,484	0.0%							
05	26,450	26,450	0.0%							
06	26,538	0	- 100.0%							
4										



	WWR/EAS IV Outliers									
	0005-BASSETT ACH-FT. WAINWRIGHT									
FM	WWR Total Visits	EAS IV Total Visits	Difference							
02	8,154	12,955	58.9%							
L										
Total:	8,154	12,955	58.9%							
				0032-EVANS ACH-FT. CARSON						
FM	WWR Total Visits	EAS IV Total Visits	Difference							
01	45,792	51,308	12.0%							
02	36,850	39,463	7.1%							
Total:	82,642	90,771	9.8%							
				0123-DEWITT ACH-ET RELYDID						

		0	032-EVANS ACH-FT. CARSON
FM	WWR Total Visits	EAD IV Total Visits	Difference
01	45,792	51,308	12.0%
02	36,850	39,463	7.1%
03	34,527	0	- 100.0%
04	40,768	0	- 100.0%
05	40,008	0	- 100.0%
06	47,489	0	- 100.0%

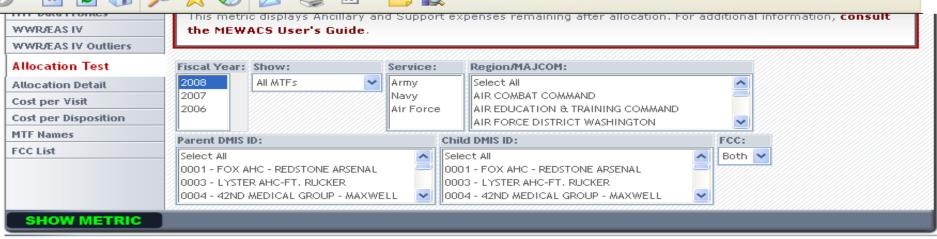
7300-TMC 9 - FT. CARSON						
†M	WWR Total Visits	EAS IV Total visits	Difference			
1 1	7,970	2,388	- 70.0%			
02	4,306	1,667	- 61.3%			
03	5,544	U	- 100.0%			
04	7,400	0	- 100.0%			
05	7,841	0	- 100.0%			
06	6,618	0	- 100.0%			

	0032							
FM	WWR	EAS	Diff					
01	45,792	51,308	-5,516					
02	36,850	39,463	-2,613					
SubTotal	82,642	90,771	-8,129					
	7300 Ft.							
FM	WWR	EAS	Diff					
01	7,970	2,388	5,582					
02	4,306	1,667	2,639					
SubTotal	12,276	4,055	8,221					
Total	94,918	94,826	92					

Review Item 4. "Ancillary and Support expense allocation tests.

If the facility is flagged in Prior Fiscal Year or Current Fiscal Year due to incomplete allocation of ancillary or support expenses, provide an explanation...including projected date for submitting corrected data."

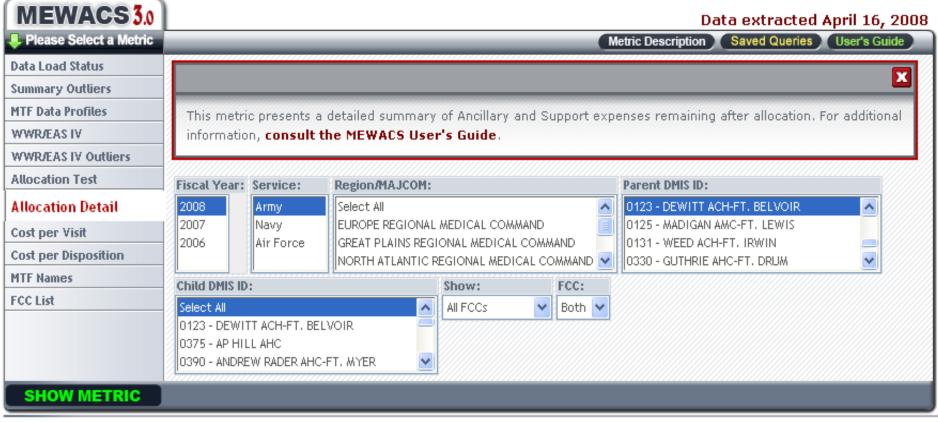
DQMC Review List / Allocation



Cumulative Statistics for 2008				
Total expenses unallocated:	\$- 384,079			
Percent of MTFs with expenses unallocated:	3.1%			

	Allocation Test								
ID	Name	01	02	03	04	05	YTD Total		
6033	KAMISH CLINIC-FT. WAINWRIGHT						\$ 0		
6200	FAMILY HEALTH CENTER FAIRFAX			\$- 62,090			\$- 62,090		
6201	FAMILY HEALTH CENTER WOODBRIDG			\$- 379,741			\$- 379,741		
7041	USA DENCLIN TRIPLER						\$ 0		
7113	CONNOR CTMC						\$ 0		
7115	USADC-RIVA RIDGE						\$ 0		
7143	ROBINSON CLINIC-FT, BRAGG						\$ 0		
7152	AHC COLEMAN						\$ 0		
7198	NELSON MEDICAL CLINIC-FT.KNOX						\$ 0		
7236	BENNETT FAM CARE CLINIC - HOOD						\$ 0		
7286	JOEL CLINIC-FT, BRAGG						\$ 0		
7289	CTMC- FT. RILEY						\$ 0		
7290	WAMC DENTAL CLINIC						\$ 0		
7204	CLADY HEALTH CLINIC ET DDACC								

DQMC Review List / Allocation



	Allocation Detail								
FCC	FCC Description	01	02	03	04	05	YTD Total		
EBCK	6201 ADMINISTRATION			\$- 379,741			\$- 379,741		
EBCQ	6200 ADMINISTRATION			\$- 62,090			\$- 62,090	1	
EBCR	0390 ADMINISTRATION			\$- 6,500			\$- 6,500		
EBD	CLINICAL MANAGEMENT						\$ 0		
FBDB	0123 DEPT OF SURGERY						4.0	1	

Review

You should now:

- ✓ Understand the history and purpose of MEPRS
- ✓ Recognize the elements that comprise the MEPRS account structure
- ✓ Be familiar with the expense allocation process
- ✓ Understand how data quality affects MEPRS and be aware of the tools available to improve data quality
- ✓ Be able to locate and research MEPRS related information associated with the DQ Management Control Review List

MEPRS: Our Cost Accounting System

Questions?



210-832-5216